

Honorable Thomas S. Zilly

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
SEATTLE DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 2:16-cv-1041-TSZ
Plaintiff,)	
)	
v.)	DECLARATION OF
)	CHARLES J. BUTLER
DAVID A. GOULD, et al.,)	
)	
Defendants.)	
_____)	

I, Charles J. Butler, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am a Trial Attorney with the United States Department of Justice, Tax Division. I represent the United States in this case. In that role, I regularly communicate with the IRS Revenue Agent assigned to this matter, particularly about the tax assessments and property at issue and the relevant parties.

2. For the reasons stated in the United States' Motion for Leave to Serve by Publication and for Extension of Time to Serve (Dkt. 75), despite extensive efforts, the Department of Justice has been unable to locate a representative of Defendants Brookline Properties, Financial Concepts Ltd., or Goldstar Enterprises Inc. The IRS Revenue Agent

1 assigned to this matter has informed me that the IRS likewise has been unable to locate a
2 representative of any of these entities.

3 3. Given these circumstances, I asked the Revenue Agent to search IRS records
4 again for any federal tax or other filings that any of these entities may have made. According to
5 the Revenue Agent, neither Brookline Properties, Financial Concepts Ltd., nor Goldstar
6 Enterprises Inc. has filed anything with the IRS.

7 4. For these reasons, the United States was not able to personally serve on Brookline
8 Properties, Financial Concepts, or Goldstar Enterprises the Court's Order of November 14, 2018
9 (Dkt. 85).

10 5. In addition, the Department of Justice is not aware of any person, other than
11 Defendant Jane Polinder (or Defendant David Gould), who is in possession or charge of the
12 property located at 6109 Evergreen Way, Ferndale, Washington 98248. The IRS Revenue Agent
13 has informed me that the IRS likewise is not aware of any other person in possession or charge
14 of that property.

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16 I declare under penalty of perjury that the foregoing is true and correct.

17 Executed March 28, 2019.

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19 /s/ Charles J. Butler
20 CHARLES J. BUTLER
21 Trial Attorney, Tax Division
22 U.S. Department of Justice
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